



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Sally Giza, Field Auditor Date Reviewed: June 7, 2000

Ancillary Document being reviewed (provide number and title): ETA 537.04.19301—Effective date for claiming MATC credits

Date last Issued: March 11, 1988

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-19301 – Multiple activities tax credits.

Purpose of the document: To advise taxpayers of the effective date for claiming MATC credits.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input type="checkbox"/>	<input checked="" type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

ETA 537 is redundant as information provided by it has been incorporated into WAC 458-20-19301. Further, the information provided is outdated and of no further concern to taxpayers or the department.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____